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7. *Id. Evidence.* Held to warrant jury's finding that defendants, in violation of act, conspired to commit and committed offense of attempting to cause insubordination in military forces, and conveyed false statements with intent to interfere with those forces in war with Germany, by circulating printed matter tending to produce those results. *Id.*

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8. *Id.* Rule that long-continued construction should not be changed to injury of parties relying thereon in contracting with Government, does not apply to practice in making overpayments on mail transportation contracts, due to mistake of fact. *Grand Trunk Western Ry. v. United States*. 112
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maintain mail train schedules under Rev. Stats., § 3962, where delays were less than 24 hours, does not amount to construing that section as inapplicable to shorter delays. *Kansas City Southern Ry. v. United States* 147

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1. *Insurance Companies; Premium Receipts; Gross Income.* In computing gross income of mutual level-premium companies, under § II G (b) of Act of 1913, money derived from redundancy of premiums paid in previous years, and paid to policyholders during tax year as dividends in cash, not applied in reduction of current premiums, should not be deducted from premium receipts. *Penn Mutual Life Ins. Co. v. Lederer* 523
2. *Stock Dividends.* May not be taxed, as income to stockholder, without apportionment, when made lawfully and in good faith against profits accumulated by corporation since March 1, 1913. *Eisner v. Macomber* 189
3. *Id.* The Act of 1916, to the extent that it imposes such taxes, is unconstitutional. *Id.*
4. *Id.* The provisions of Constitution for apportionment of direct taxes necessarily limit the extension, by construction, of the Sixteenth Amendment. *Id.*

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5. *Id.* *What is Income?* Determined in each case according to truth and substance without regard to form. *Id.*

6. *Id.* Income is gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. *Id.*

7. *Id.* Growth of value in capital investment is not income; income is essentially a gain or profit in itself of exchangeable value, proceeding from capital, severed from it, and derived or received by the taxpayer for his separate use, benefit and disposal. *Id.*

8. *Id.* A stock dividend takes nothing from property of corporation and adds nothing to that of shareholder; a tax on such dividends is a tax on capital increase and not on income, and to be valid such taxes must be apportioned according to population in the several States. *Id.*

II. War Revenue Act, 1898; Refunding Acts.

1. *Legacies; Life Interest; Computation of Value.* In computing taxes upon legacies of net income for life from trust fund, Commissioner of Internal Revenue could assess legacies by means of approved mortuary tables and on 4 per cent. as assumed value of money. *Simpson v. United States* 547

2. *Id.* *Rate of Interest; Judicial Notice.* That 4 per cent. was assumed to be fair value or earning power of money safely invested. *Id.*

3. *Id.* *Vested Interests.* Interest of legatees in residuary estate, under will directing conversion and payment to trustees, *held* vested, within Refunding Act of 1902, where trustee had been selected and payment partly made, and full payment was enforceable by beneficiaries. *Id.*

4. *Id.* *Claims Pending.* Proof of pending suit against firm of which testator was a member, *held* insufficient to establish legacies were not vested, without showing the pleadings, the issues, the amount or merit of the claim, or the result of the litigation. *Id.*

III. State Taxation.

1. *Governmental Jurisdiction,* depends upon power to enforce mandate of the State by action taken within its borders either *in personam* or *in rem*. *Shaffer v. Carter* 37

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2. *Income Tax; Non-residents.* State may tax income derived from local property and business owned and managed from without by citizen of another State. *Id.* *Travis v. Yale & Towne Mfg. Co.* 60
3. *Id.* Such power is not inconsistent with the privileges and immunities and equal protection clauses. *Id.*
4. *Id.* Provision permitting residents to deduct losses sustained without as well as those sustained within the State, while non-residents may deduct only those occurring within it, does not violate privileges and immunities or equal protection clauses. *Id.*
5. *Id.* *Interstate Commerce.* Net income from, is taxable under state law providing for a general income tax. *Shaffer v. Carter* 37
6. *Id.* *Oklahoma Gross Production Tax*, on oil and gas companies, was substitute for *ad valorem* property tax, and payment of it does not relieve producer from taxation under income tax law. *Id.*
7. *Id.* *Lien on all Property Within State.* State held justified in treating properties and business of producer of oil and gas, who went on with their operation after income tax law was enacted, as an entity, producing the income and subject to the lien. *Id.*
8. *Id.* *Withholding at Source.* State may enforce tax on incomes arising within her borders, as to non-residents there employed, by requiring employers to withhold and pay it from salaries and wages. *Travis v. Yale & Towne Mfg. Co.* 60
9. *Id.* Omission of requirement in case of residents is not an unconstitutional discrimination against non-residents. *Id.*
10. *Id.* *Regulation of Corporate Business.* Such requirement is not unreasonable as applied to sister-state corporation doing local business without contract limiting regulatory power of taxing State. *Id.*
11. *Id.* Power of State is not affected by fact that corporation may find it more convenient to pay employees and keep accounts in State of origin and principal place of business. *Id.*

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12. *Id. Residents and Citizens.* A general taxing scheme which discriminates against all non-residents necessarily includes those who are citizens of other States. *Id.*
13. *Id. Discrimination.* Allowance of exemptions to residents, with no equivalent exemptions to non-residents, abridges privileges and immunities clause of Art. IV. *Id.*
14. *Id.* Such discrimination not overcome by excluding from taxable income of non-residents annuities, interest and dividends not part of income from local business or occupation, subject to the tax. *Id.*
15. *Id.* Abridgment of privileges and immunities cannot be condoned by other States or cured by retaliation. *Id.*
16. *Inspection Law; Privilege Tax.* License tax on distributors and retail dealers in gasoline, *held* not an inspection but a privilege tax, a burden on interstate commerce. *Askren v. Continental Oil Co.* 444
17. *Id. Sales from Original Packages.* If separable, law is valid as applied to sales from original packages in retail quantities. *Id.*
18. *Id. Excise on Local Dealing.* Does not discriminate against other States because commodity not produced in taxing State but comes wholly from others. *Id.*
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1. *Registration; Descriptive Words.* Mark consisting of fanciful design in combination with words forming part of it not debarred from registration under § 5 of Trade-Mark Act because some of the words are descriptive. *Beckwith v. Commissioner of Patents*. 538
2. *Id.* It is erroneous to require deletion of such words as condition to registration. *Id.*
3. *Id. Disclaimer.* Act complied with if registration permitted with disclaimer of right to exclusive use of descriptive words except in setting and relation in which they appeared in drawing, description and samples filed. *Id.*
4. *Id. Practice.* While there is no specific provision for disclaimers in the statute, the practice of using them is commendable. *Id.*
5. *Id. Liberal Construction,* of statute, in fulfillment of purpose, to promote domestic and foreign trade. *Id.*

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2. *Id. Enforcement Legislation.* Act of 1918, prohibiting killing, etc., of birds included in terms of treaty, except as permitted by regulations of Secretary of Agriculture, is valid. *Id.*
3. *Id. Reserved Rights of States.* The treaty and statute do not infringe property rights or sovereign powers reserved by Tenth Amendment. *Id.*
4. *Id.* With respect to rights reserved to States, the treaty-making power is not limited to what may be done by an unaided act of Congress. *Id.*

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